



# Application for Abatement of Penalty

• Complete separate application for each assessed penalty

FORM  
21

PLEASE DO NOT WRITE IN THIS SPACE

NAME AND LOCATION ADDRESS			NAME AND MAILING ADDRESS		
Name			Name		
Street Address			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code
Social Security Number (Individual Income Tax)		Nebraska Identification Number as it appears on your return	Tax Period for Which Penalty Was Assessed		

Tax Program for Which Penalty Was Assessed (Check One)

- |  |   |  |  |
|--|---|--|--|
| <input type="checkbox"/> Sales or Use Tax      | <input type="checkbox"/> Fiduciary Income Tax | <input type="checkbox"/> Oil and Gas Severance or Conservation Tax         | <input type="checkbox"/> Tobacco Products Tax              |
| <input type="checkbox"/> Withholding Tax       | <input type="checkbox"/> Litter Fee           | <input type="checkbox"/> Bingo, Lottery, Raffle, or Lottery by Pickle Card | <input type="checkbox"/> Waste Reduction and Recycling Fee |
| <input type="checkbox"/> Individual Income Tax | <input type="checkbox"/> Lodging Tax          | <input type="checkbox"/> Mechanical Amusement Device Tax                   | <input type="checkbox"/> Fertilizer Fee                    |
| <input type="checkbox"/> Corporate Income Tax  | <input type="checkbox"/> Tire Fee             | <input type="checkbox"/> Cigarette Tax                                     | <input type="checkbox"/> Other _____                       |

Amount of Penalty  
\$

**Note: Do not include interest. A request for abatement of penalty will not be considered until the tax and interest have been paid. Complete Form 21A to request abatement of interest for specified situations for income tax programs only.**

Authorized Contact Person	Title	Daytime Phone
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I declare that my failure to comply with the provisions of the Nebraska Tax Laws and Regulations was not due to negligence or intentional disregard of the Laws and Regulations, but from the following causes which I submit were beyond my reasonable control (attach a separate sheet if more space is needed):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Under penalties of law, I declare that I have examined this application, and to the best of my knowledge and belief, it is correct and complete.

sign  
here

Signature of Owner, Partner, Corporate Officer, or Person Authorized by Attached Power of Attorney	Title	Date	Daytime Phone
Signature of Preparer Other Than Taxpayer	Title	Date	Daytime Phone

## FOR NEBRASKA DEPARTMENT OF REVENUE USE ONLY

Penalty Assessed \$ _____	COMMENTS: _____
Penalty Abated \$ _____	_____
Remaining Penalty \$ _____	_____
Authorized Signature _____	Date _____

Tran Code	Amount
_____	_____
Penalty	_____
Line # _____	_____
Line # _____	_____

Mail this application to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94818, LINCOLN, NE 68509-4818**

**(When action is completed, the yellow copy will be returned to you.)**

NEBRASKA DEPARTMENT OF REVENUE – White and Yellow Copies

TAXPAYER – Pink Copy

## INSTRUCTIONS

**WHO MAY FILE.** Any taxpayer that has been assessed a penalty may request an abatement of the penalty. This form may not be used to request an abatement of interest. Use the Application for Abatement of Interest, Form 21A, to request abatement of interest which is allowed in specific income tax situations.

**WHERE TO FILE.** This application must be mailed to the Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818.

**BASIS FOR APPLICATION.** Your Application for Abatement of Penalty must be supported by a complete explanation of the cause(s) for the penalty and your reasons for requesting abatement. If the space provided for the

explanation is not sufficient, a separate letter of explanation may be attached.

**DISTRIBUTION OF COPIES.** Retain the pink copy for your records and mail the white and yellow copies to the Department of Revenue. The yellow copy will be returned to you indicating the amount of penalty abated, if any. If there is an amount shown on the Remaining Penalty line, you must remit this amount along with a copy of the yellow copy of the Form 21.

**INFORMATION.** Questions may be directed to the Nebraska Department of Revenue at 1-800-742-7474. Lincoln resident call (402) 471-5729. For TT (Text Telephone) dial 1-800-382-9309. TDD (Telecommunication Device for the Deaf) is designated by the use of "TT", which is consistent with the Americans with Disabilities Act.